

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0013

Boise Data Request 0013

Please provide work papers recalculating the Company's revenue requirement on an average-of-monthly-averages (AMA) basis, including reflection of the PATH Act of 2015.

Response to Boise Data Request 0013

Please refer to Attachment Boise 0013-1 through Attachment Boise 0013-11 for recalculation work papers as requested. A summary of attachments provided in response to this data request is provided in the table below. Please also refer to Attachment Boise 009-2 for a copy of the revised adjustment 8.4 (Major Plant Additions) that includes Bonus Depreciation.

Attachment Ref.	Adjustment
Attach Boise 0013-1	Revised RAM/JAM Model
Attach Boise 0013-2	5.2 – Colstrip #3 Removal - REVISED
Attach Boise 0013-3	6.1 – End-of-Period Plant Reserves - REVISED
Attach Boise 0013-4	6.2 – Annualization of Base Period Depr/Amort. Expense - REVISED
Attach Boise 0013-5	6.3 – Hydro Decommissioning - REVISED
Attach Boise 0013-6	8.1 – Jim Bridger Rate Base - REVISED
Attach Boise 0013-7	8.11 – End-of-Period Plant Balances - REVISED
Attach Boise 0013-8	8.13 – Idaho Asset Exchange - REVISED
Attach Boise 0013-9	7.4 – PowerTax ADIT - REVISED
Attach Boise 0013-10	7.1 – Interest True-Up - REVISED
Attach Boise 0013-11	7.7 – Remove State Deferred - REVISED

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**PACIFICORP
 WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change	
1 Operating Revenues:				
2 General Business Revenues	205,927,969	9,116,219	215,044,188	RAM
3 Interdepartmental	-			-
4 Special Sales	-			-
5 Other Operating Revenues	9,320,426			-
6 Total Operating Revenues	<u>215,248,395</u>			-
7				-
8 Operating Expenses:				-
9 Steam Production	14,047,910			(0)
10 Nuclear Production	-			-
11 Hydro Production	6,649,311			-
12 Other Power Supply	9,720,488			-
13 Transmission	5,578,176			-
14 Distribution	11,115,084			-
15 Customer Accounting	6,342,566	47,478	6,390,043	-
16 Customer Service & Info	761,220			-
17 Sales	-			-
18 Administrative & General	10,155,481			-
19 Total O&M Expenses	<u>64,370,235</u>			-
20 Depreciation	55,705,295			-
21 Amortization	4,714,285			-
22 Taxes Other Than Income	21,662,321	371,340	22,033,661	-
23 Income Taxes - Federal	13,151,913	3,044,091	16,196,004	-
24 Income Taxes - State	-			-
25 Income Taxes - Def Net	844,711			0
26 Investment Tax Credit Adj.	-			-
27 Misc Revenue & Expense	7,269			-
28 Total Operating Expenses:	<u>160,456,030</u>	<u>3,462,908</u>	<u>163,918,938</u>	-
29				-
30 Operating Rev For Return:	<u>54,792,365</u>	<u>5,653,311</u>	<u>60,445,676</u>	-
31				-
32 Rate Base:				-
33 Electric Plant In Service	1,783,992,361			-
34 Plant Held for Future Use	424,723			-
35 Misc Deferred Debits	487,681			0
36 Elec Plant Acq Adj	-			-
37 Nuclear Fuel	-			-
38 Prepayments	(1)			0
39 Fuel Stock	0			(0)
40 Material & Supplies	(0)			(0)
41 Working Capital	23,962,203			-
42 Weatherization Loans	1,840,890			-
43 Misc Rate Base	-			-
44 Total Electric Plant:	<u>1,810,707,857</u>	<u>-</u>	<u>1,810,707,857</u>	-
45				-
46 Rate Base Deductions:				-
47 Accum Prov For Deprec	(680,422,054)			-
48 Accum Prov For Amort	(51,041,927)			-
49 Accum Def Income Tax	(243,517,345)			-
50 Unamortized ITC	(106,369)			-
51 Customer Adv For Const	(972,510)			-
52 Customer Service Deposits	(3,272,583)			-
53 Misc Rate Base Deductions	(3,351,815)			-
54				-
55 Total Rate Base Deductions	<u>(982,684,603)</u>	<u>-</u>	<u>(982,684,603)</u>	-
56				-
57 Total Rate Base:	<u>828,023,254</u>	<u>-</u>	<u>828,023,254</u>	-
58				-
59 Return on Rate Base	6.62%		7.300%	-
60 Return on Equity	8.11%		9.50%	-
61				-
62 TAX CALCULATION:				-
63 Operating Revenue	68,788,989	8,697,402	77,486,391	-
64 Other Deductions				-
65 Interest (AFUDC)	(2,385,952)	-	(2,385,952)	-
66 Interest	21,810,944	-	21,810,944	-
67 Schedule "M" Additions	76,278,564	-	76,278,564	-
68 Schedule "M" Deductions	73,772,733	-	73,772,733	-
69 Income Before Tax	<u>51,869,829</u>	<u>8,697,402</u>	<u>60,567,231</u>	(0)
70				-
71 State Income Taxes	-	-	-	-
72 Taxable Income	<u>51,869,829</u>	<u>8,697,402</u>	<u>60,567,231</u>	(0)
73				-
74 Federal Income Taxes + Other	<u>13,151,913</u>	<u>3,044,091</u>	<u>16,196,004</u>	-

**PACIFICORP
 WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

Net Rate Base - Washington Jurisdiction	\$ 828,023,254	Ref. Page 1.1
Return on Rate Base Requested	<u>7.300%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	60,445,676	
Less Current Operating Revenues	<u>(54,792,365)</u>	
Increase to Current Revenues	5,653,311	
Net to Gross Bump-up	<u>161.254%</u>	
Price Change Required for Requested Return	<u>\$ 9,116,219</u>	
Requested Price Change	\$ 9,116,219	
Uncollectible Percent	0.521%	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 47,478</u>	
Requested Price Change	\$ 9,116,219	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 371,340</u>	
Requested Price Change	\$ 9,116,219	
Uncollectible Expense	(47,478)	
Taxes Other Than Income	<u>(371,340)</u>	
Income Before Taxes	<u>\$ 8,697,402</u>	
State Effective Tax Rate	0.000%	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 8,697,402	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,044,091</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.014%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.2539%</u>	

PACIFICORP
 WASHINGTON
 Normalized Results of Operations - West Control Area
 12 Months Ended JUNE 2015

Operating Revenue	100.000%
Operating Deductions	
Uncollectible Accounts	0.521% (1)
WUTC Regulatory Fee	0.200%
Taxes Other - Revenue Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	<u>0.000%</u>
Sub-Total	95.406%
State Income Tax @ 0.000%	<u>0.000%</u>
Sub-Total	95.406%
Federal Income Tax @ 35.00%	<u>33.392%</u>
Net Operating Income	<u><u>62.014%</u></u>

1 Uncollectible Accounts:

(a) Uncollectible Accounts (FERC Account 904)	1,631,117	Ref. 4.10.1. Line 2
(b) General Business Revenues	<u>313,192,771</u>	Ref. 4.10.1. Line 3
Uncollectible Accounts %	<u>0.521%</u>	(a) / (b)